

**TITLE: CIB 99-11 "1999" FICA and Medicare Tax Rates for Personal Services Contracts (PSC's)**

May 20, 1999

MEMORANDUM FOR ALL CONTRACTING OFFICERS AND NEGOTIATORS

To: Distribution List FAC  
From: M/OP, Rodney W. Johnson, Director  
Subject: 1999 FICA and Medicare Tax Rates for Personal Services Contracts (PSC's)

**Contract Information Bulletin 99 - 11**

This Contract Information Bulletin supersedes and cancels CIB 97-11.

U.S. Agency for International Development is required to pay the employer's share of FICA (social security) taxes under PSC's with U.S. citizens or U.S. resident aliens, pursuant to AIDAR Appendix D. In order for you to ensure that sufficient funds are available and budgeted for this purpose, here are the FICA and Medicare tax rates and bases for calendar year 1999.

FICA 6.2% of the first \$72,600  
Medicare 1.45% of the total wage